



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 927 816 040
Organisasjonsform: Aksjeselskap
Foretaksnavn: OMP LNG II AS
Forretningsadresse: Klingenberggata 5
0161 OSLO

Regnskapsår

Årsregnskapets periode: 01.01.2022 - 31.12.2022

Konsern

Morselskap i konsern: Nei

Regnskapsregler

Regler for små foretak benyttet: Ja
Benyttet ved utarbeidelsen av årsregnskapet til selskapet: Regnskapslovens alminnelige regler

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Asle Andersson
Dato for fastsettelse av årsregnskapet: 26.06.2023

Grunnlag for avgivelse

År 2022: Årsregnskapet er elektronisk innlevert
År 2021: Tall er hentet fra elektronisk innlevert årsregnskap fra 2022

Det er ikke krav til at årsregnskapet m.v. som sendes til Regnskapsregisteret er undertegnet. Kontrollen på at dette er utført ligger hos revisor/enhetens øverste organ. Sikkerheten ivaretas ved at innsender har rolle/rettighet for innsending av årsregnskapet via Altinn, og ved at det bekreftes at årsregnskapet er fastsatt av kompetent organ.

Brønnøysundregistrene, 20.06.2024



Resultatregnskap

Beløp i: USD	Note	2022	2021
RESULTATREGNSKAP			
Kostnader			
Other expenses	2	15 028	4 766
Sum kostnader		15 028	4 766
Driftsresultat		-15 028	-4 766
Finansinntekter og finanskostnader			
Annen renteinntekt	3	1 131 583	226 219
Other financial income		1 639 581	
Sum finansinntekter		2 771 163	226 219
Annen rentekostnad		24	
Other financial expenses		25	191
Sum finanskostnader		49	191
Netto finans		2 771 114	226 028
Ordinært resultat før skattekostnad		2 756 087	221 262
Income tax expense	4	558 953	
Ordinært resultat etter skattekostnad		2 197 134	221 262
Årsresultat		2 197 134	221 262
Årsresultat etter minoritetsinteresser		2 197 134	221 262
Totalresultat		2 197 134	221 262
Overføringer og disponeringer			
Other equity		2 197 134	221 262
Sum overføringer og disponeringer	5	2 197 134	221 262



Balanse

Beløp i: USD	Note	2022	2021
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Finansielle anleggsmidler			
Lån til tilknyttet selskap og felles kontrollert virksomhet	3		20 208 148
Investments in related parties	3	45 919 626	
Sum finansielle anleggsmidler		45 919 626	20 208 148
Sum anleggsmidler		45 919 626	20 208 148
Omløpsmidler			
Varer			
Fordringer			
Other short-term receivables			226 219
Konsernfordringer	3		2 177
Sum fordringer			228 396
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents	6	820 546	791 852
Sum bankinnskudd, kontanter og lignende		820 546	791 852
Sum omløpsmidler		820 546	1 020 248
SUM EIENDELER		46 740 172	21 228 396
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	7	2 091 922	2 091 922
Overkurs		18 912 700	18 912 700
Ikke registrert kapitalforhøyelse		15 000 000	
Annen innskutt egenkapital		-2 086	-2 086



Balanse

Beløp i: USD	Note	2022	2021
Sum innskutt egenkapital		36 002 537	21 002 537
Opptjent egenkapital			
Other equity		2 418 396	221 262
Sum opptjent egenkapital		2 418 396	221 262
Sum egenkapital	5	38 420 933	21 223 799
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld		5 355	4 597
Tax payable		558 953	
Kortsiktig konserngjeld	3	7 754 932	
Sum kortsiktig gjeld		8 319 239	4 597
Sum gjeld		8 319 239	4 597
SUM EGENKAPITAL OG GJELD		46 740 172	21 228 396



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

Journalnummer: 2023 543993

Enheten

Organisasjonsnummer: 927 816 040
Organisasjonsform: Aksjeselskap
Foretaksnavn: OMP LNG II AS
Forretningsadresse: Klingenberggata 5
0161 OSLO

Regnskapsår

Årsregnskapets periode: 01.01.2022 - 31.12.2022

Konsern

Morselskap i konsern: Nei

Regnskapsregler

Regler for små foretak benyttet: Ja
Benyttet ved utarbeidelsen av
årsregnskapet til selskapet: Regnskapslovens alminnelige regler

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Asle Andersson
Dato for fastsettelse av årsregnskapet: 26.06.2023

Revisjon

Årsregnskapet er utarbeidet av ekstern
autorisert regnskapsfører: Ja
Ekstern autorisert regnskapsfører har i
løpet av regnskapsåret bistått ved den
løpende regnskapsføringen eller utført
andre tjenester for selskapet enn å
utarbeide årsregnskapet: Ja

Grunnlag for avgivelse

År 2022: Årsregnskap er elektronisk innlevert.
År 2021: Tall er hentet fra elektronisk innlevert årsregnskap fra 2022.

Det er ikke krav til at årsregnskapet m.v. som sendes til Regnskapsregisteret er undertegnet. Kontrollen på at dette er utført ligger hos revisor/enhetens øverste organ. Sikkerheten ivaretas ved at innsender har rolle/rettighet for innsending av årsregnskapet via Altinn, og ved at det bekreftes at årsregnskapet er fastsatt av kompetent organ.

Brønnøysundregistrene, 04.07.2023

Brønnøysundregistrene
Postadresse: Postboks 900, 8910 Brønnøysund
Telefon: 75 00 75 00
E-post: firmapost@brreg.no Internett: www.brreg.no
Organisasjonsnummer: 974 760 673



Organisasjonsnr: 927 816 040
OMP LNG II AS

RESULTATREGNSKAP

Beløp i: USD	Note	2022	2021
RESULTATREGNSKAP			
Kostnader			
Other expenses	2	15 028	4 766
Sum kostnader		15 028	4 766
Driftsresultat		-15 028	-4 766
Finansinntekter og finanskostnader			
Annen renteinntekt	3	1 131 583	226 219
Other financial income		1 639 581	
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Annen rentekostnad		24	
Other financial expenses		25	191
Sum finanskostnader		49	191
Netto finans		2 771 114	226 028
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Income tax expense	4	558 953	
Ordinært resultat etter skattekostnad		2 197 134	221 262
Årsresultat		2 197 134	221 262
Årsresultat etter minoritetsinteresser		2 197 134	221 262
Totalresultat		2 197 134	221 262
Overføringer og disponeringer			
Other equity		2 197 134	221 262
Sum overføringer og disponeringer	5	2 197 134	221 262



Organisasjonsnr: 927 816 040
OMP LNG II AS

BALANSE

Beløp i: USD Note 2022 2021

BALANSE - EIENDELER

Anleggsmidler

Immaterielle eiendeler

Finansielle anleggsmidler

Lån til tilknyttet selskap og felles kontrollert virksomhet	3		20 208 148
Investments in related parties	3	45 919 626	
Sum finansielle anleggsmidler		45 919 626	20 208 148
Sum anleggsmidler		45 919 626	20 208 148

Omløpsmidler

Varer

Fordringer

Other short-term receivables			226 219
Konsernfordringer	3		2 177
Sum fordringer			228 396

Bankinnskudd, kontanter og lignende

Cash and cash equivalents	6	820 546	791 852
Sum bankinnskudd, kontanter og lignende		820 546	791 852
Sum omløpsmidler		820 546	1 020 248

SUM EIENDELER **46 740 172** **21 228 396**

BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital

Share capital	7	2 091 922	2 091 922
Overkurs		18 912 700	18 912 700
Ikke registrert kapitalforhøyelse		15 000 000	
Annen innskutt egenkapital		-2 086	-2 086
Sum innskutt egenkapital		36 002 537	21 002 537

Opptjent egenkapital

Other equity		2 418 396	221 262
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Sum opptjent egenkapital		2 418 396	221 262
Sum egenkapital	5	38 420 933	21 223 799
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld		5 355	4 597
Tax payable		558 953	
Kortsiktig konserngjeld	3	7 754 932	
Sum kortsiktig gjeld		8 319 239	4 597
Sum gjeld		8 319 239	4 597
SUM EGENKAPITAL OG GJELD		46 740 172	21 228 396



Organisasjonsnr: 927 816 040
OMP LNG II AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note
2

Antall årsverk i regnskapsåret
0.00

<u>Sum</u>	<u>Beløp</u>
<u>Balanseført verdi 31.12.</u>	<u>Varige driftsmidler Immaterielle eiend.</u>

Konsernregnskap

Morselskapet sitt navn

Forretningskontor for morselskapet

Begrunnelse for at datterselskap er utelatt fra konsolideringen

<u>Samlet beløp - tilknyttet selskap</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Samlet beløp - foretak i samme konsern</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Samlet beløp - foretak i samme konsern</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Samlet beløp - felles kontrollert virksomhet</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Pantstillelse</u>	<u>Beløp</u>
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<u>Beholdning av egne aksjer</u>	<u>Antall</u>	<u>Pålydende</u>	<u>Andel av aksjek.</u>
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Annual Report 2022

OMP LNG II AS

Financial Statement
Balance Sheet
Notes to the accounts

Org.no.: 927 816 040



Financial Statement

OMP LNG II AS

Figures in USD

Operating income and operating expenses	Note	2022	2021
Operating expenses			
Other expenses	2	-15 028	-4 766
Total operating expenses		15 028	4 766
Operating profit		-15 028	-4 766
Financial income and expenses			
Other interest income	3	1 131 583	226 219
Other financial income		1 639 581	0
Other interest expenses		-24	0
Other financial expenses		-25	-191
Net financial items		2 771 114	226 028
Net profit before tax		2 756 087	221 262
Income tax expense	4	558 953	0
Net profit after tax		2 197 134	221 262
Allocation of net profit and equity transfers			
Other equity		2 197 134	221 262
Total allocations and equity transfers	5	2 197 134	221 262



Balance sheet

OMP LNG II AS

Figures in USD

Assets	Note	2022	2021
Non-current assets			
Non-current financial assets			
Loan to related parties	3	0	20 208 148
Investments in related parties	3	45 919 626	0
Total non-current financial assets		45 919 626	20 208 148
Total non-current assets		45 919 626	20 208 148
Current assets			
Receivables			
Other short-term receivables		0	226 219
Receivables to related parties	3	0	2 177
Total receivables		0	228 396
Cash and cash equivalents			
Cash and cash equivalents	6	820 546	791 852
Total cash and cash equivalents		820 546	791 852
Total current assets		820 546	1 020 248
Total assets		46 740 172	21 228 396



Balance sheet

OMP LNG II AS

Figures in USD

Equity and liabilities	Note	2022	2021
Equity			
Paid-in capital			
Share capital	7	2 091 922	2 091 922
Share premium reserve		18 912 700	18 912 700
Non-registered change in capital		15 000 000	0
Other paid-in equity		-2 086	-2 086
Total paid-in equity		36 002 537	21 002 537
Retained earnings			
Other equity		2 418 396	221 262
Total retained earnings		2 418 396	221 262
Total equity	5	38 420 933	21 223 799
Liabilities			
Current liabilities			
Trade payables		5 355	4 597
Tax payable		558 953	0
Liabilities to group companies	3	7 754 932	0
Total current liabilities		8 319 239	4 597
Total liabilities		8 319 239	4 597
Total equity and liabilities		46 740 172	21 228 396

07.06.2023

The board of OMP LNG II AS

Asle Andersson
Chairman of the board

Martin Køhn Nilsen
Member of the board



Notes to the Annual Report 2022

OMP LNG II AS

Note 1 Accounting principles

The Financial Statements have been prepared in accordance with the Norwegian Accounting Act and generally accepted accounting principles for Small Companies. The Financial Statements are presented in USD.

Operating income and expenses

Revenues are recognized as soon as a product has been sold or a service has been performed. Expenses are included in the same period as the related revenue is recognised (Matching Principle). Expenses not directly attributable to income are expensed as incurred.

Dividend are recognized as income, when distribution is earned income for the investor. When distribution is recognized as repayment of invested capital, the dividend reduce the cost price of the shares.

Balance sheet classification

Fixed assets are comprised of assets intended for long term ownership and use. Fixed assets are recorded in the balance sheet at cost and depreciated over the estimated useful economic life. Fixed assets are written down to recoverable amount when decreases in value are expected to be permanent. The recoverable amount is the greater of the net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value. Impairments losses recognised are reversed when the basis for the impairment loss is no longer evident.

Assets that are not intended for long term ownership and use, or are payable within one year are recorded as current assets. Current assets are valued at the lower of cost and fair value.

Foreign currency

Monetary items are translated using the exchange rates at the balance sheet date.

Investments in affiliates and subsidiaries

Investments in subsidiaries are reported in the annual accounts at cost, in accordance with generally accepted accounting principles for small companies. The cost price is increased when the parent company adds increased equity to the subsidiary through capital increase or when group contributions are made from the parent company to the subsidiary. The cost price is reduced when dividends received or group contributions from the subsidiary exceed our share of earned equity in the company after the acquisition.

Tax

The income tax expense comprises both tax payable for the period, and changes in deferred tax. Deferred tax, calculated with 22%, on the basis of existing temporary differences between accounting net income and tax net income, including year-end loss carry-forwards. Temporary differences, both positive and negative, which will or are likely to reverse in the same period, are recorded as a net amount. Deferred tax is not presented in the company in accordance with the Norwegian Accounting Act and generally accepted accounting principles for Small Companies."



Notes to the Annual Report 2022

OMP LNG II AS

Note 2 Wages, number of employees, fees, loan to employees etc.

Payroll costs

The company has no employees. It has not paid wages or other remuneration to the management or the board of directors.

Pensions

The company has no employees and is therefore not obligated to establish obligatory occupational pension in accordance with the Act on Mandatory company pensions.

Auditor Fees

Allocated by service (Including VAT)	2022	2021
Statutory audit	2 234	2 471
Fees for other service by auditor	571	0
Total fees auditor	2 806	2 471

Note 3 Related parties

Loans to related parties	2022	2021
Norspan LNG 26 AS	0	10 104 074
Norspan LNG 27 AS	0	10 104 074
Total loans to related parties	0	20 208 148

Investment in related parties	2022	2021
Norspan LNG 26 S.A.S.	22 959 813	0
Norspan LNG 27 S.A.S.	22 959 813	0
Total investment in related parties	45 919 626	0

Receivables to related parties	2022	2021
OMP LNG AS	0	2 177
Total receivables to related parties	0	2 177

Liabilities to related parties	2022	2021
OMP LNG AS	4 932	0
OMP LNG Holding SICAV p.l.c.	7 750 000	0
Total liabilities to related parties	7 754 932	0

All outstanding liability to immediate parent as of 31.12.22 was converted to equity April 19, 2023.



Notes to the Annual Report 2022

OMP LNG II AS

Note 4 Tax

Specification of tax expense	2022	2021
Tax payable	558 953	0
Changes in deferred tax	0	0
Tax expense on ordinary profit/loss	558 953	0

Taxable financial result:

Ordinary profit/loss before tax	2 756 087	221 262
Currency difference USD/NOK	-5 879	-430 777
Permanent differences	0	0
3% return of tax-free income within the exemption method	0	0
Changes in temporary differences	0	0
Taxable losses carried forward	-209 515	209 515
Total taxable financial result	2 540 693	0

Tax payable in the balance sheet:

Tax payable on this year's result	0	0
Current tax payable in balance sheet	0	0

Temporary differences:	This year	Last year	Changes
Taxable losses carried forward	0	-209 515	209 515
Total temporary differences	0	-209 515	209 515
Deferred tax (-) / deferred tax advantage (+) 22%/22%	0	-46 093	46 093

Note 5 Equity

Total equity in OMP LNG II AS as of 31.12.2022:

	Share capital	Share premium reserve	Other paid-in equity	Non-registered change in capital	Other equity	Total equity
Equity 01.01.2022	2 091 922	18 912 700	-2 086	0	221 262	21 223 799
Non-reg.capital increase	0	0	0	15 000 000	0	15 000 000
Annual result 2022	0	0	0	0	2 197 134	2 197 134
Equity 31.12.2022	2 091 922	18 912 700	-2 086	15 000 000	2 418 397	38 420 933

Note 6 Bank deposit

There is no restriction on the companies bank deposits.



Notes to the Annual Report 2022

OMP LNG II AS

Note 7 Share capital and shareholder

The share capital in OMP LNG II AS as of 31.12.2022:

	Ordinary shares	Par value	Share capital
		NOK	NOK
Ordinary shares	627 500	30	18 825 000
Total	627 500	30	18 825 000

An Increase in the Company's share capital of NOK 15.000.000 was approved in the Extraordinary Shareholder's meeting 12.12.2022. The approved share capital increase, including share premium was USD 15.000.000. The capital increase was registered in The Brønnøysund Register Center 06.01.2023.

The ownership structure in OMP LNG II AS as of 31.12.2022:

	Ordinary shares	Ownership in %
OMP LNG Holding SICAV p.l.c.	627 500	100
Total	627 500	100



To the General Meeting of OMP LNG II AS

Independent Auditor's Report

Opinion

We have audited the financial statements of OMP LNG II AS (the Company), which comprise the balance sheet as at 31 December 2022, the income statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion

- the financial statements comply with applicable statutory requirements, and
- the financial statements give a true and fair view of the financial position of the Company as at 31 December 2022, and its financial performance for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company as required by relevant laws and regulations in Norway and the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board of Directors for the Financial Statements

The Board of Directors (management) is responsible for the preparation of financial statements that give a true and fair view in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern. The financial statements use the going concern basis of accounting insofar as it is not likely that the enterprise will cease operations.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate,

PricewaterhouseCoopers AS, Dronning Eufemias gate 71, Postboks 748 Sentrum, NO-0106 Oslo
T: 02316, org. no.: 987 009 713 MVA, www.pwc.no
Statsautoriserte revisorer, medlemmer av Den norske Revisorforening og autorisert regnskapsførerselskap



they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

For further description of Auditor's Responsibilities for the Audit of the Financial Statements reference is made to: <https://revisorforeningen.no/revisjonsberetninger>

Oslo, 7 June 2023
PricewaterhouseCoopers AS

Bjørn Lund
State Authorised Public Accountant
(This document is signed electronically)



 Securely signed with Brevio

Revisjonsberetning

Signers:

Name	Method	Date
Lund, Bjørn	BANKID_MOBILE	2023-06-07 17:48

This document package contains:

- Closing page (this page)
- The original document(s)
- The electronic signatures. These are not visible in the document, but are electronically integrated.



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List of Signatures

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Name	Method	Signed at
Nilsen, Martin Kjøhn	BANKID	2023-06-07 11:23 GMT+02
Andersson, Asle	BANKID_MOBILE	2023-06-07 11:08 GMT+02



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**Annual Report 2022
OMP LNG II AS**

Financial Statement
Balance Sheet
Notes to the accounts

Org.no.: 927 816 040



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Financial Statement

OMP LNG II AS
Figures in USD

	Note	2022	2021
Operating income and operating expenses			
Operating expenses			
Other expenses	2	-15 028	-4 766
Total operating expenses		15 028	4 766
Operating profit		-15 028	-4 766
Financial income and expenses			
Other interest income	3	1 131 583	226 219
Other financial income		1 639 581	0
Other interest expenses		-24	0
Other financial expenses		-25	-191
Net financial items		2 771 114	226 028
Net profit before tax		2 756 087	221 262
Income tax expense	4	558 953	0
Net profit after tax		2 197 134	221 262
Allocation of net profit and equity transfers			
Other equity	5	2 197 134	221 262
Total allocations and equity transfers		2 197 134	221 262

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OMP LNG II AS
927816040



Balance sheet

OMP LNG II AS
Figures in USD

Assets	Note	2022	2021
Non-current assets			
Non-current financial assets			
Loan to related parties	3	0	20 208 148
Investments in related parties	3	45 919 626	0
Total non-current financial assets		<u>45 919 626</u>	<u>20 208 148</u>
Total non-current assets		<u>45 919 626</u>	<u>20 208 148</u>
Current assets			
Receivables			
Other short-term receivables		0	226 219
Receivables to related parties	3	0	2 177
Total receivables		<u>0</u>	<u>228 396</u>
Cash and cash equivalents			
Cash and cash equivalents	6	820 546	791 852
Total cash and cash equivalents		<u>820 546</u>	<u>791 852</u>
Total current assets		<u>820 546</u>	<u>1 020 248</u>
Total assets		<u>46 740 172</u>	<u>21 228 396</u>

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OMP LNG II AS
927816040



Balance sheet

OMP LING II AS
Figures in USD

	Note	2022	2021
Equity and liabilities			
Equity			
Paid-in capital			
Share capital	7	2 091 922	2 091 922
Share premium reserve		18 912 700	18 912 700
Non-registered change in capital		15 000 000	0
Other paid-in equity		-2 086	-2 086
Total paid-in equity		36 002 537	21 002 537
Retained earnings			
Other equity		2 418 396	221 262
Total retained earnings		2 418 396	221 262
Total equity	5	38 420 933	21 223 799
Liabilities			
Current liabilities			
Trade payables		5 355	4 597
Tax payable		558 953	0
Liabilities to group companies	3	7 754 932	0
Total current liabilities		8 319 239	4 597
Total liabilities		8 319 239	4 597
Total equity and liabilities		46 740 172	21 228 396

07.06.2023

The board of OMP LING II AS

Ade Andersson
Chairman of the board

Martin Køhn Nilsen
Member of the board

OMP LING II AS

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Notes to the Annual Report 2022

OMP LING II AS

Note 1. Accounting principles

The Financial Statements have been prepared in accordance with the Norwegian Accounting Act and generally accepted accounting principles for Small Companies. The Financial Statements are presented in USD.

Operating income and expenses

Revenues are recognized as soon as a product has been sold or a service has been performed. Expenses are included in the same period as the related revenue is recognized (Matching Principle). Expenses not directly attributable to income are expensed as incurred.

Dividend are recognized as income, when distribution is earned income for the investor. When distribution is recognized as repayment of invested capital, the dividend reduce the cost price of the shares.

Balance sheet classification

Fixed assets are comprised of assets intended for long term ownership and use. Fixed assets are recorded in the balance sheet at cost and depreciated over the estimated useful economic life. Fixed assets are written down to recoverable amount when decreases in value are expected to be permanent. The recoverable amount is the greater of the net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value. Impairments losses recognised are reversed when the basis for the impairment loss is no longer evident.

Assets that are not intended for long term ownership and use, or are payable within one year are recorded as current assets. Current assets are valued at the lower of cost and fair value.

Foreign currency

Monetary items are translated using the exchange rates at the balance sheet date.

Investments in affiliates and subsidiaries

Investments in subsidiaries are reported in the annual accounts at cost, in accordance with generally accepted accounting principles for small companies. The cost price is increased when the parent company adds increased equity to the subsidiary through capital increase or when group contributions are made from the parent company to the subsidiary. The cost price is reduced when dividends received or group contributions from the subsidiary exceed our share of earned equity in the company after the acquisition.

Tax

The income tax expense comprises both tax payable for the period, and changes in deferred tax. Deferred tax, calculated with 22%, on the basis of existing temporary differences between accounting net income and tax net income, including year-end loss carry-forwards. Temporary differences, both positive and negative, which will or are likely to reverse in the same period, are recorded as a net amount. Deferred tax is not presented in the company in accordance with the Norwegian Accounting Act and generally accepted accounting principles for Small Companies."

OMP LING II AS

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Notes to the Annual Report 2022

OMP LING II AS

Note 2 Wages, number of employees, fees, loan to employees etc.

Payroll costs

The company has no employees. It has not paid wages or other remuneration to the management or the board of directors.

Pensions

The company has no employees and is therefore not obligated to establish obligatory occupational pension in accordance with the Act on Mandatory company pensions.

Auditor Fees

	2022	2021
Allocated by service (including VAT)	2 234	2 471
Statutory audit	571	0
Fees for other service by auditor	2 806	2 471
Total fees auditor		

Note 3 Related parties

Loans to related parties

	2022	2021
Norspan LNG 26 AS	0	10 104 074
Norspan LNG 27 AS	0	10 104 074
Total loans to related parties	0	20 208 148

Investment in related parties

	2022	2021
Norspan LNG 26 S.A.S.	22 959 813	0
Norspan LNG 27 S.A.S.	22 959 813	0
Total investment in related parties	45 919 626	0

Receivables to related parties

	2022	2021
OMP LING AS	0	2 177
Total receivables to related parties	0	2 177

Liabilities to related parties

	2022	2021
OMP LING AS	4 932	0
OMP LING Holding SICAV p.l.c.	7 750 000	0
Total liabilities to related parties	7 754 932	0

All outstanding liability to immediate parent as of 31.12.22 was converted to equity April 19, 2023.

OMP LING II AS

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Notes to the Annual Report 2022

OMP LNG II AS

Note 4 Tax

	2022	2021
Specification of tax expense		
Tax payable	558 953	0
Changes in deferred tax	0	0
Tax expense on ordinary profit/loss	558 953	0
Taxable financial result:		
Ordinary profit/loss before tax	2 756 087	221 262
Currency difference USD/NOK	-5 879	-430 777
Permanent differences	0	0
3% return of tax-free income within the exemption method	0	0
Changes in temporary differences	0	0
Taxable losses carried forward	-209 515	209 515
Total taxable financial result	2 540 693	0

Tax payable in the balance sheet:

Tax payable on this year's result	0	0
Current tax payable in balance sheet	0	0

Temporary differences:

	This year	Last year	Changes
Taxable losses carried forward	0	-209 515	209 515
Total temporary differences	0	-209 515	209 515
Deferred tax (-) / deferred tax advantage (+) 22%/22%	0	-46 093	46 093

Note 5 Equity

Total equity in OMP LNG II AS as of 31.12.2022:

	Share capital	Share premium reserve	Other paid-in equity	Non-registered change in capital	Other equity	Total equity
Equity 01.01.2022	2 091 922	18 912 700	-2 086	0	221 262	21 223 799
Non-reg. capital increase	0	0	0	15 000 000	0	15 000 000
Annual result 2022	0	0	0	0	2 197 134	2 197 134
Equity 31.12.2022	2 091 922	18 912 700	-2 086	15 000 000	2 418 397	38 420 933

Note 6 Bank deposit

There is no restriction on the companies bank deposits.

OMP LNG II AS

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Notes to the Annual Report 2022

OMP LNG II AS

Note 7 Share capital and shareholder

The share capital in OMP LNG II AS as of 31.12.2022:

	Ordinary shares	Par value	Share capital
		NOK	NOK
Ordinary shares	627 500	30	18 825 000
Total	627 500	30	18 825 000

An increase in the Company's share capital of NOK 15,000,000 was approved in the Extraordinary Shareholder's meeting 12.12.2022. The approved share capital increase, including share premium was USD 15,000,000. The capital increase was registered in The Brønnøysund Register Center 06.01.2023.

The ownership structure in OMP LNG II AS as of 31.12.2022:

	Ordinary shares	Ownership in %
OMP LNG Holding SICAV p.l.c.	627 500	100
Total	627 500	100

OMP LNG II AS

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Vår dato 26.11.2021	Din/Deres dato 15.11.2021	Saksbehandler Lars Waaltorp
800 80 000 Skatteetaten.no	Din/Deres referanse AR455146501	Telefon 90833418
Org.nr 974761076	Vår referanse 2021/6567367	Postadresse Postboks 9200 Grønland 0134 OSLO

OMP LNG II AS
c/o Advokatfirmaet Thommessen AS
0251 OSLO

Att. Guro Langemyhr

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for OMP LNG II AS, org.nr. 927 816 040

Vi viser til deres brev innsendt 15. november 2021 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for OMP LNG II AS. Søknaden ble sendt til Skattedirektoratet. Skattedirektoratets myndighet til å treffe enkeltvedtak etter regnskapsloven § 3-4 tredje ledd ble delegert til skattekontoret med virkning fra 1. juni 2019.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering OMP LNG II AS dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen gjelder så lenge opplysningene som danner grunnlaget for vedtaket ikke endres vesentlig.

Kopi av dette brevet må sendes til Regnskapsregisteret i Brønnøysund sammen med årsregnskapet. Den regnskapspliktige må selv dokumentere ved dette brev at tillatelse er gitt.

Bakgrunn

OMP LNG II AS er eid av et utenlandsk investeringsfond og er en del av et internasjonalt konsern. Selskapets formål er å eie skip og andeler i skip, samt aksjer og andeler i selskap som driver slik virksomhet, samt aktiviteter som faller naturlig i tilknytning til dette. Rapportering til konsernet foregår på engelsk.

Skattekontorets vurdering

Etter regnskapsloven § 3-4 tredje ledd skal "årsregnskapet og årsberetningen [...] være på norsk. Departementet kan ved [...] enkeltvedtak bestemme at årsregnskapet og/eller årsberetningen kan være på et annet språk."

I Ot. prp. nr. 42 (1997-1998) Om lov om årsregnskap mv., er det uttalt følgende om regnskapslovens formål, jf. pkt. 1.1:

"Regjeringen har som siktemål at regnskapsloven skal bidra til informative regnskaper for ulike grupper av regnskapsbrukere. Regnskapsbrukerne er dels investorer og kreditorer som tilfører kapital til foretakene, og dels andre grupper som har interesse av å vite hvordan foretaket drives, f.eks. de ansatte og lokalsamfunnet. Informasjonen til kapitalmarkedet skal gi grunnlag for riktig prising av finansielle objekter.



Riktig prisdannelse på aksjer er en forutsetning for at ressursbruken i samfunnsøkonomien skal bli best mulig. Gode regnskaper vil også gjøre det vanskeligere for markedsdeltakere å ta ut spekulasjonsgevinster med basis i skjevt fordelt informasjon.”

Det fremgår således at et av hovedformålene med regnskapsloven er å bidra til “informative regnskaper for ulike grupper av regnskapsbrukere”. Regnskapsbrukere vil omfatte, jf. uttalelsen i proposisjonen, blant andre investorer, kreditorer, ansatte og lokalsamfunnet.

Det er etter skattekontorets vurdering derfor avgjørende ved vurdering av om dispensasjon fra kravet til å utarbeide årsregnskap og/eller årsberetning på norsk kan gis, at det ikke foreligger mulige brukere av regnskapsinformasjon som blir vesentlig berørt negativt ved en eventuell dispensasjon.

Det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har skattekontoret lagt særlig vekt på at selskapet er eid av et utenlandsk investeringsfond og er en del av et internasjonalt konsern. Videre er det vektlagt at selskapet driver virksomhet i en internasjonal bransje der alle sentrale aktører behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Lars Waalorp
seniorrådgiver
Brukerdialog, brukerkontakt
Skatteetaten

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.